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NOTICE OF ELECTION TO INCREASE TAXES ON A CITIZEN PETITION

STATEWIDE ELECTION DAY IS
Tuesday, November 1, 2011

Contact information for county election offices appears
inside the back cover of this booklet



2011 STATE BALLOT INFORMATION BOOKLET

Legislative Council of the
Colorado General Assembly

Research Publication No. 604-1

*A **YES** vote on any ballot issue is a vote **IN FAVOR OF** changing current law or existing circumstances, and a **NO** vote on any ballot issue is a vote **AGAINST** changing current law or existing circumstances.*

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September 9, 2011

This booklet provides information on Proposition 103, a statewide measure on the November 1, 2011, ballot. The information is presented in two sections.

Section One — Analysis of Measure

The first section contains an analysis of the proposed change to the state statute. The analysis includes a description of the measure and major arguments for and against. Careful consideration has been given to the arguments in an effort to fairly represent both sides of the issue. It also includes an estimate of the fiscal impact of the measure. More information on the fiscal impact of the measure can be found at www.coloradobluebook.com. The state constitution requires that the nonpartisan research staff of the General Assembly prepare this analysis and distribute it in a ballot information booklet to registered voter households.

Amendments and Propositions

A measure placed on the ballot by the state legislature that amends the state constitution is labeled an "Amendment," followed by a letter. A measure placed on the ballot by the state legislature that amends the state statutes is labeled a "Proposition," followed by a double letter.

A measure placed on the ballot through the signature-collection process that amends the state constitution is labeled an "Amendment," followed by a number. A measure placed on the ballot through the signature-collection process that amends the state statutes is labeled a "Proposition," followed by a number.

Section Two — Title and Text

The second section provides the title that appears on the ballot and the legal language of the measure, including whether the measure changes the constitution or statute. The legal language of the measure shows new laws in capitalized letters and laws that are being eliminated in strikeout type.

Information on Local Election Officials

The booklet concludes with addresses and telephone numbers of local election officials. Your local election official can provide you with information on polling places, absentee ballots, and early voting.

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*A **YES** vote on any ballot issue is a vote **IN FAVOR OF** changing current law or existing circumstances, and a **NO** vote on any ballot issue is a vote **AGAINST** changing current law or existing circumstances.*

This publication, as well as a link to the full text of the fiscal impact statement for the measure, can be found at: **www.coloradobluebook.com**

Contact information for county election offices appears inside the back cover of this booklet.

Proposition 103 Temporary Tax Increase for Public Education

Proposition 103 proposes amending the Colorado statutes to:

- ◆ increase the state income tax rate from 4.63 to 5.0 percent for five years, starting January 1, 2012;
- ◆ increase the state sales and use tax rate from 2.9 to 3.0 percent for five years, starting January 1, 2012; and
- ◆ require the state legislature to spend the money on public education by increasing funding above the amount in budget year 2011-12.

Summary and Analysis

Proposition 103 temporarily increases the state income and sales and use tax rates and requires the state to spend the money on public education. Public education includes public preschools, kindergarten through 12th grade schools, and colleges and universities.

What is the state income tax? Households and businesses pay taxes on their income to both the state and federal governments. State income taxes are calculated by applying a fixed rate to a taxpayer's Colorado taxable income. The state income tax is the largest source of revenue the state collects to pay for its main programs. The state's current income tax rate is 4.63 percent for both households and businesses, regardless of income level. In 1987, the state moved from a graduated income tax rate to a single tax rate, which was initially set at 5.0 percent. This rate was reduced to 4.75 percent in 1999, and reduced again to 4.63 percent in 2000. The measure returns the rate to 5.0 percent for five years, after which it will be restored to 4.63 percent.

What is the state sales and use tax? The state sales tax is paid on the purchase price of most items. Some items are exempt, such as food bought at grocery stores, prescription drugs, and household electricity and heat. The tax applies to some services, most notably local telephone service, cell phone service, food and drink service at

restaurants and bars, and lodging. The state use tax is paid on taxable items for which the sales tax was not collected, such as items bought from sellers outside the state. In addition to the state sales and use tax, local governments also have sales and use taxes, although local rates may be different and may apply to different items than the state tax. In 2000, the state legislature reduced the sales and use tax rate from 3.0 to 2.9 percent. Proposition 103 returns the rate to 3.0 percent for five years, after which it will be restored to 2.9 percent. The measure does not affect local tax rates.

How much money will the state collect under Proposition 103?

Over the five-year period of the tax rate increase, the state will collect about \$2.9 billion in new tax revenue for public education. Table 1 shows the estimated increase in individual income tax, business income tax, and sales and use tax collections from 2012 through 2016.

**Table 1. Estimated Increase in Tax Collections
under Proposition 103***
(in millions of dollars)

Year	Individual Income Tax	Business Income Tax	Sales and Use Tax	Totals
2012	\$398.8	\$39.8	\$76.1	\$514.7
2013	\$423.3	\$44.7	\$79.5	\$547.5
2014	\$447.0	\$47.9	\$83.0	\$577.9
2015	\$472.1	\$51.3	\$86.8	\$610.2
2016	\$498.7	\$55.0	\$90.7	\$644.4

**Amounts are shown for calendar years. The ballot title reflects budget year amounts.*

How much will state income taxes increase under Proposition 103? Currently, Colorado taxpayers pay \$46.30 in state income taxes for each \$1,000 of taxable income. Under Proposition 103, taxpayers will pay \$50.00 in state income taxes for each \$1,000 of taxable income, or about 8 percent more than under current law. Taxpayers will pay the higher rate for five years, beginning with the tax payment due in April 2013 for the 2012 tax year. An individual's taxable income is equal to the person's gross income minus deductions, exemptions, or other adjustments. It varies based on marital status, the number of dependents, business

exemptions, and other factors such as deductions for mortgage interest, charitable contributions, or interest paid on student loans.

Table 2 shows the estimated change in the yearly state income tax bill for three sample households as a result of Proposition 103.

Table 2. Estimated Annual Income Tax Increases for Selected Households under Proposition 103

Household description	Tax Paid under Current Law	Tax Paid under Proposition 103	Amount of Increase
Single person Annual income of \$35,000 Colorado taxable income of \$27,379	\$1,268	\$1,369	\$101
Single person with children Annual income of \$70,000 Colorado taxable income of \$48,571	\$2,248	\$2,428	\$180
Married couple filing jointly Annual combined income of \$125,000 Colorado taxable income of \$85,283	\$3,949	\$4,264	\$315

How much will state sales taxes increase under Proposition 103? Table 3 shows the estimated change in the amount of state sales tax paid for four different purchases as a result of Proposition 103. Consumers will pay about 3.4 percent more in state sales tax on purchases than under current law. Local sales taxes are not affected.

**Table 3. Comparison of State Sales Taxes Paid
under Current Law and Proposition 103**

Purchase Price	Current State Sales Tax (2.9%)	Proposed State Sales Tax (3.0%)	Total Tax Increase
\$50	\$1.45	\$1.50	\$0.05
\$100	\$2.90	\$3.00	\$0.10
\$500	\$14.50	\$15.00	\$0.50
\$5,000	\$145.00	\$150.00	\$5.00

What does the state spend on public education? For budget year 2011-12, the state's portion of public school funding is currently set at \$3.7 billion for preschool through high school education and \$624 million for higher education. This amount may change, for example, when mid-year adjustments are made to balance the budget. Combined, spending on public education represents about 50 percent of the General Fund, which pays for the state's general operating expenses. Direct state funding for public education has declined in the past few years, although some of these reductions have been offset with other sources of money. Local communities contribute taxes and fees, and universities and colleges charge tuition and fees and seek private donations. In addition, the federal government provides funding for a variety of education programs. The combination of these funds pays for programs and services such as classroom instruction, preschool programs, administrative services provided by the state, and financial aid to students attending public universities and colleges.

How does Proposition 103 impact state spending on education? The measure sets budget year 2011-12 state funding for public education — currently about \$4.3 billion — as a minimum funding level for five years. It requires that the money raised through the tax increase be allocated in addition to, not as a substitute for, this amount. Although Proposition 103 requires that the money raised be spent on public education, it does not specify how the money is to be split between the various preschool through high school and higher education programs.

For information on those issue committees that support or oppose the measures on the ballot at the November 1, 2011, election, go to the Colorado Secretary of State's elections center web site hyperlink for ballot and initiative information:

www.sos.state.co.us/pubs/elections/Initiatives/InitiativesHome.html

Arguments For

1) Public education is important to Colorado's economic future. This investment may lead to a speedier economic recovery and help maintain a competitive business climate. Businesses value a robust public education system that provides an educated workforce, and employees want to live in communities with good schools for their children. In addition, Coloradans need access to affordable education and retraining offered by public community colleges and universities to be prepared to meet the demands of a 21st century economy. Proposition 103 provides the state with the opportunity to invest in job-training programs for Colorado citizens who are struggling to find employment.

2) The additional education funding provided by Proposition 103 will help reverse the recent trend of education budget cuts, which is hindering the state's ability to provide a quality education to all of its citizens. School districts have been forced to close schools, lay off educators, increase class sizes, and cut programs that are important to students and families. State funding for higher education is often the first item to be cut during tough economic times, even as enrollment and costs continue to increase. Since 2006, tuition costs for in-state students have increased 43 percent, on average, making higher education unaffordable for some students. In the absence of additional funding, these trends will continue.

3) Proposition 103 raises tax rates only a fraction of a percentage point, restoring them to 1999 levels. This temporary increase provides relief from further education funding cuts, allowing policymakers time to implement a long-term solution. Colorado spends \$1,781 less per K-12 student than the national average. Colorado's higher education institutions receive, on average, about 63 percent of the state funding received by similar institutions in other states. The measure's small contributions from a large pool of Colorado citizens will amount to

approximately \$2.9 billion in funding over five years that can be used to bolster the state's public education system.

Arguments Against

1) Raising taxes may slow Colorado's economic recovery. Coloradans are struggling with stagnant incomes, a weak housing market, and high gas and food prices. Charging more in taxes may result in less consumer spending and business investment, which may further weaken the economy. In addition, raising sales taxes burdens lower- and middle-income consumers the most because they spend a higher percentage of their overall budget on everyday necessities that are subject to sales tax.

2) Proposition 103 lacks accountability to taxpayers. It does not provide a plan for how more than \$575 million in additional taxpayer money each year will improve public education. The state government already spends about \$4.3 billion of its General Fund operating budget on education each year, and increasing the tax burden on Colorado's citizens does not guarantee a higher quality public education for students. Education is a local issue, and schools are accountable to their communities. Communities can seek local options and private resources if they feel that their schools need more funding. Similarly, pursuing higher education is an individual choice and should not be further subsidized by the state.

3) Proposition 103 is a fiscally irresponsible approach to increase education funding. If the economy fails to recover during the five-year period of the tax increase, larger cuts to other programs may be necessary to meet the minimum education funding levels set in the measure. On the other hand, if the economy improves during the five-year period, money that could have been used to increase education funding may now be used to increase the size of other state government programs, as education will be funded from the tax increase. Finally, regardless of how the economy fares during the five-year period, Proposition 103 is a temporary tax increase and substantial spending cuts will be required in 2016 when the tax rate returns to the previous level.

Estimate of Fiscal Impact

This is a summary of the measure's estimated fiscal impact. For more detailed information, please refer to the fiscal impact statement located here:

www.colorado.gov/cs/bluebookfiscalimpact

State revenue and spending. Proposition 103 is expected to increase state tax revenue by \$2.9 billion over the next five years, as indicated in Table 1. The proposition requires that all new revenue from the tax rate increases be spent on public education.

Impact on taxpayers. Individuals and businesses pay sales taxes, use taxes, and income taxes. Visitors to the state also pay sales taxes. The additional amount of taxes paid by each Colorado household or business will depend on its spending habits, consumption, and the amount of taxable income it receives. For examples, please refer to Table 2 and Table 3. For instructions on estimating your household's or business's tax changes under Proposition 103, please refer to the measure's more detailed fiscal impact statement online.

State Spending and Tax Increases

The state constitution requires that the following fiscal information be provided when a tax increase question is on the ballot:

- 1) the estimated or actual state spending under the constitutional spending limit for the current year and each of the past four years with the overall percentage and dollar change; and
- 2) for the first full year of the proposed tax increase, an estimate of the maximum dollar amount of the tax increase and of state fiscal year spending without the increase.

Table 4 shows the dollar amount of state spending under the constitutional spending limit.

Table 4. State Spending

	Actual FY 2007-08*	Actual FY 2008-09	Actual FY 2009-10	Estimated FY 2010-11	Estimated FY 2011-12
State Spending	\$9,999 million	\$9,102 million	\$8,567 million	\$9,482 million	\$9,962 million
Four-Year Dollar Change in State Spending: -\$37 million					
Four-Year Percent Change in State Spending: -0.4%					

**FY = fiscal year. The state's fiscal (or budget) year runs from July through June.*

The numbers in Table 4 show state spending from 2008 through 2012 for programs that were subject to the constitutional spending limit during those years. However, the constitution allows a program that operates similar to a private business to be exempt from the limit if it meets certain conditions. Because the exempt status of some programs has changed during the last five years, the numbers in Table 4 are not directly comparable to each other.

Table 5 shows the revenue expected from the increased tax rates; state fiscal year spending without these taxes for FY 2012-13, the first full fiscal year for which the increase would be in place; and the sum of the two.

Table 5. Estimated State Fiscal Year Spending and the Proposed Tax Rate Increases

	FY 2012-13 Estimate
State Spending Without New Taxes	\$10,576 million
New Sales Tax Increase	\$78 million
New Income Tax Increase	\$455 million
State Spending Plus the New Taxes	\$11,109 million

TITLE AND TEXT

The ballot title below is a summary drafted by the professional staff of the offices of the Secretary of State, the Attorney General, and the legal staff for the General Assembly for ballot purposes only. The ballot title will not appear in the Colorado Revised Statutes. The text of the measure that will appear in the Colorado Revised Statutes below was drafted by the proponents of the initiative. The initiated measure is included on the ballot as a proposed change to current law because the proponents gathered the required amount of petition signatures.

Proposition 103 **Temporary Tax Increase for Public Education** **(Statutory Amendment)**

Ballot Title: SHALL STATE TAXES BE INCREASED \$536.1 MILLION ANNUALLY IN THE FIRST FULL FISCAL YEAR AND BY SUCH AMOUNTS AS ARE RAISED ANNUALLY THEREAFTER BY AMENDMENTS TO THE COLORADO REVISED STATUTES CONCERNING A TEMPORARY INCREASE IN CERTAIN STATE TAXES FOR ADDITIONAL PUBLIC EDUCATION FUNDING, AND, IN CONNECTION THEREWITH, INCREASING THE RATE OF THE STATE INCOME TAX IMPOSED ON ALL TAXPAYERS FROM 4.63% TO 5% FOR THE 2012 THROUGH 2016 INCOME TAX YEARS; INCREASING THE RATE OF THE STATE SALES AND USE TAX FROM 2.9% TO 3% FOR A PERIOD OF FIVE YEARS COMMENCING ON JANUARY 1, 2012; REQUIRING THAT THE ADDITIONAL REVENUES RESULTING FROM THESE INCREASED TAX RATES BE SPENT ONLY TO FUND PUBLIC EDUCATION FROM PRESCHOOL THROUGH TWELFTH GRADE AND PUBLIC POSTSECONDARY EDUCATION; SPECIFYING THAT THE APPROPRIATION OF THE ADDITIONAL TAX REVENUES BE IN ADDITION TO AND NOT SUBSTITUTED FOR MONEYS OTHERWISE APPROPRIATED FOR PUBLIC EDUCATION FROM PRESCHOOL THROUGH TWELFTH GRADE AND PUBLIC POSTSECONDARY EDUCATION FOR THE 2011-12 FISCAL YEAR; AND ALLOWING THE ADDITIONAL TAX REVENUES TO BE COLLECTED, KEPT, AND SPENT NOTWITHSTANDING ANY LIMITATIONS PROVIDED BY LAW?

TITLE AND TEXT

Text of Proposal:

Be it Enacted by the People of the State of Colorado:

SECTION 1. Part 1 of article 77 of title 24, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SECTION to read:

Proposition 103: Temporary Tax Increase - Public Education . . . 9

24-77-103.3. Voter approved revenue change - use of revenues.

THE REVENUES RAISED BY THE INCREASE IN TAXES IMPOSED PURSUANT TO THIS MEASURE, AS SPECIFIED IN SECTIONS 39-22-104 (1.9), 39-22-301 (1)(d)(I)(J), 39-26-106 (1)(c), AND 39-26-202 (2.5), C.R.S., SHALL CONSTITUTE A VOTER-APPROVED REVENUE CHANGE AND MAY BE COLLECTED, KEPT, AND SPENT NOTWITHSTANDING ANY OTHER LIMITS IN THE STATE CONSTITUTION OR OTHER LAW. ALL REVENUES RAISED BY THE INCREASE IN TAXES IMPOSED PURSUANT TO THIS MEASURE, AS SPECIFIED IN SECTIONS 39-22-104 (1.9), 39-22-301 (1)(d)(I)(J), 39-26-106 (1)(c), AND 39-26-202 (2.5), C.R.S., SHALL BE APPROPRIATED BY THE GENERAL ASSEMBLY ONLY FOR THE COSTS OF PUBLIC EDUCATION FROM PRESCHOOL THROUGH TWELFTH GRADE AND PUBLIC POSTSECONDARY EDUCATION AND SHALL BE IN ADDITION TO AND NOT A SUBSTITUTE FOR MONEYS OTHERWISE APPROPRIATED BY THE GENERAL ASSEMBLY FOR THE COSTS OF PUBLIC EDUCATION FROM PRESCHOOL THROUGH TWELFTH GRADE AND PUBLIC POSTSECONDARY EDUCATION THE AMOUNT OF WHICH APPROPRIATION SHALL BE NOT LESS THAN THE AMOUNT APPROPRIATED FOR SUCH PURPOSES FOR FISCAL YEAR 2011-12.

SECTION 2. 39-22-104 (2), Colorado Revised Statutes, is amended, and the said 39-22-104 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

39-22-104. Income tax imposed on individuals, estates, and trusts - single rate - definitions - repeal. (1.9) SUBJECT TO SUBSECTION (2) OF THIS SECTION, WITH RESPECT TO TAXABLE YEARS COMMENCING ON OR AFTER JANUARY 1, 2012, BUT PRIOR TO JANUARY 1, 2017, A TAX OF FIVE PERCENT IS IMPOSED ON THE FEDERAL TAXABLE INCOME, AS DETERMINED PURSUANT TO SECTION 63 OF THE INTERNAL REVENUE CODE, OF EVERY INDIVIDUAL, ESTATE, AND TRUST.

(2) Prior to the application of the rate of tax prescribed in subsection (1), (1.5), ~~or~~ (1.7), OR (1.9) of this section, the federal taxable income shall be modified as provided in subsections (3) and (4) of this section.

SECTION 3. 39-22-301 (1)(d)(I)(I), Colorado Revised Statutes, is amended, and the said 39-22-301 (1)(d)(I) is further amended BY THE ADDITION OF A NEW SUB-SUBPARAGRAPH, to read:

39-22-301. Corporate Tax Imposed. (1)(d)(I) A tax is imposed upon each domestic C corporation and foreign C corporation doing business in Colorado annually in an amount of the net income of such C corporation during the year derived from sources within Colorado as set forth in the following schedule of rates:

(I) Except as otherwise provided in section 39-22-627, for income tax years commencing on or after January 1, 2000, BUT PRIOR TO JANUARY 1, 2012, AND COMMENCING ON OR AFTER JANUARY 1, 2017, four and sixty-three one hundredths percent of the Colorado net income.

(J) FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2012, BUT PRIOR TO JANUARY 1, 2017, FIVE PERCENT OF THE COLORADO NET INCOME.

SECTION 4. 39-26-106 (1), Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW PARAGRAPH to read:

39-26-106. Schedule of Sales Tax. (1)(c) NOTWITHSTANDING THE TWO AND NINETY ONE-HUNDREDTHS PERCENT RATE PROVISIONS OF SUBPARAGRAPH (II) OF PARAGRAPH (a) OF THIS SUBSECTION (1), FOR THE PERIOD JANUARY 1, 2012, THROUGH DECEMBER 31, 2016, THE RATE OF THE TAX IMPOSED PURSUANT TO THIS SUBSECTION (1) SHALL BE THREE PERCENT.

SECTION 5. 39-26-202, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

39-26-202. Authorization of tax. (2.5) NOTWITHSTANDING THE TWO AND NINETY ONE-HUNDREDTHS PERCENT RATE PROVISIONS OF PARAGRAPH (b) OF SUBSECTION (1) OF THIS SECTION, FOR THE PERIOD JANUARY 1, 2012, THROUGH DECEMBER 31, 2016, THE RATE OF THE TAX IMPOSED PURSUANT TO THIS SECTION SHALL BE THREE PERCENT.

SECTION 6. Effective date. This act shall take effect January 1, 2012.

LOCAL ELECTION OFFICES

Adams	4430 South Adams County Parkway Suite E3102, Brighton, CO 80601-8207	(720) 523-6500
Alamosa	402 Edison Ave., Alamosa, CO 81101	(719) 589-6681
Arapahoe	5334 S. Prince St., Littleton, CO 80166	(303) 795-4511
Archuleta	449 San Juan, Pagosa Springs, CO 81147	(970) 264-8350
Baca	741 Main St., Springfield, CO 81073	(719) 523-4372
Bent	725 Bent Ave., Las Animas, CO 81054	(719) 456-2009
Boulder	1750 33rd St. #200, Boulder, CO 80301	(303) 413-7740
Broomfield	1 DesCombes Drive, Broomfield, CO 80020	(303) 464-5857
Chaffee	104 Crestone Ave., Salida, CO 81201	(719) 539-4004
Cheyenne	51 S. 1st St., Cheyenne Wells, CO 80810	(719) 767-5685
Clear Creek	405 Argentine St., Georgetown, CO 80444	(303) 679-2339
Conejos	6683 County Road 13, Conejos, CO 81129	(719) 376-5422
Costilla	416 Gasper St., San Luis, CO 81152	(719) 672-3301
Crowley	631 Main St., Suite 102, Ordway, CO 81063	(719) 267-5225
Custer	205 S. 6th St., Westcliffe, CO 81252	(719) 783-2441
Delta	501 Palmer #211, Delta, CO 81416	(970) 874-2150
Denver	200 W. 14th Ave., Suite 100, Denver, CO 80204	(720) 913-8683
Dolores	409 N. Main St., Dove Creek, CO 81324	(970) 677-2381
Douglas	301 N. Wilcox St., Castle Rock, CO 80104	(303) 660-7444
Eagle	500 Broadway, Eagle, CO 81631	(970) 328-8726
Elbert	215 Comanche St., Kiowa, CO 80117	(303) 621-3127
El Paso	1675 W. Garden of the Gods Rd., Suite 2220 Colorado Springs, CO 80907	(719) 575-8683
Fremont	615 Macon Ave. #102, Canon City, CO 81212	(719) 276-7340
Garfield	109 Eighth St. #200, Glenwood Spgs, CO 81601	(970) 384-3700, ext. 2
Gilpin	203 Eureka St., Central City, CO 80427	(303) 582-5321
Grand	308 Byers Ave., Hot Sulphur Springs, CO 80451	(970) 725-3065
Gunnison	221 N. Wisconsin, Suite C, Gunnison, CO 81230	(970) 641-7927
Hinsdale	317 N. Henson St., Lake City, CO 81235	(970) 944-2228
Huerfano	401 Main St., Suite 204, Walsenburg, CO 81089	(719) 738-2380
Jackson	396 La Fever St., Walden, CO 80480	(970) 723-4334
Jefferson	100 Jefferson Cty. Pkwy. #2560, Golden, CO 80419	(303) 271-8111
Kiowa	1305 Goff St., Eads, CO 81036	(719) 438-5421
Kit Carson	251 16th St., Burlington, CO 80807	(719) 346-8638
Lake	505 Harrison Ave., Leadville, CO 80461	(719) 486-1410
La Plata	98 Everett St., Suite C, Durango, CO 81303	(970) 382-6296
Larimer	200 W. Oak St., Ft. Collins, CO 80522	(970) 498-7820
Las Animas	200 E. First St., Room 205, Trinidad, CO 81082	(719) 846-3314
Lincoln	103 Third Ave., Hugo, CO 80821	(719) 743-2444
Logan	315 Main St., Suite 3, Sterling, CO 80751	(970) 522-1544

Mesa	544 Rood Ave., Suite 301, Grand Junction, CO 81502	(970) 244-1662
Mineral	1201 N. Main St., Creede, CO 81130	(719) 658-2440
Moffat	221 W. Victory Way #200, Craig, CO 81625	(970) 824-9104 ext. 3
Montezuma	109 W. Main St., Room 108, Cortez, CO 81321	(970) 565-3728
Montrose	320 S. First St., Montrose, CO 81401	(970) 249-3362, ext. 3
Morgan	231 Ensign, Ft. Morgan, CO 80701	(970) 542-3521
Otero	13 W. Third St., Room 210, La Junta, CO 81050	(719) 383-3020
Ouray	541 Fourth St., Ouray, CO 81427	(970) 325-4961
Park	501 Main St., Fairplay, CO 80440	(719) 836-4333
Phillips	221 S. Interoccean Ave., Holyoke, CO 80734	(970) 854-3131
Pitkin	530 E. Main St. #101, Aspen, CO 81611	(970) 920-5180 ext. 3
Prowers	301 S. Main St. #210, Lamar, CO 81052	(719) 336-8011
Pueblo	215 W. 10th St., Pueblo, CO 81003	(719) 583-6620
Rio Blanco	555 Main St., Meeker, CO 81641	(970) 878-9460
Rio Grande	965 Sixth St., Del Norte, CO 81132	(719) 657-3334
Routt	522 Lincoln Ave. Steamboat Springs, CO 80487	(970) 870-5558
Saguache	501 Fourth St., Saguache, CO 81149	(719) 655-2512
San Juan	1557 Green St., Silverton, CO 81433	(970) 387-5671
San Miguel	305 W. Colorado Ave., Telluride, CO 81435	(970) 728-3954
Sedgwick	315 Cedar St., Julesburg, CO 80737	(970) 474-3346
Summit	208 E. Lincoln Ave., Breckenridge, CO 80424	(970) 453-3479
Teller	101 W. Bennett Ave., Cripple Creek, CO 80813	(719) 689-2951, ext. 5
Washington	150 Ash, Akron, CO 80720	(970) 345-6565
Weld	1402 N. 17th Ave., Greeley, CO 80632	(970) 304-6525
Yuma	310 Ash St., Suite F, Wray, CO 80758	(970) 332-5809

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